Amendments to the Specification:

Please replace the paragraph on page 7, lines 3 to 10, with the following rewritten paragraph:

In an aspect of the present invention, a method of converting code, which converts first codes based on a first system to second codes based on a second system, is characterized in that, when the first codes are unavailable, the second codes are obtained by directly using speech parameters which ~~are ever~~ were previously decoded in accordance with the first system and ~~are~~ stored.

Please replace the paragraph on page 8, lines 19 to 27, with the following rewritten paragraph:

In another aspect of the present invention, a code conversion apparatus, which converts first codes based on a first system to second codes based on a second system, is characterized in that, when the first codes are unavailable, the second codes are obtained by directly using speech parameters which ~~are ever~~ were previously decoded in accordance with the first system and ~~are~~ stored.

Please replace the paragraph beginning on page 10, line 20, and continuing to page 11, line 3, with the following rewritten paragraph:

In another aspect of the present invention, a program that causes a computer to perform processes is provided. The computer serves as a code conversion apparatus which converts first codes based on a first system to second codes based on a second system. The processes are characterized in that, when the first codes are unavailable, the second codes are obtained by directly using speech parameters which ~~are ever~~ were previously decoded in accordance with the first system and ~~are~~ stored.

Please replace the paragraph beginning on page 14, line 7, and continuing to page 15, line 6, with the following rewritten paragraph:

Fig. 2 is a diagram showing a configuration of a code conversion apparatus according to a first embodiment of the present invention. A code conversion method described below can be realized by the code conversion apparatus shown in Fig. 2. Referring to Fig. 2, the code conversion apparatus according to the first embodiment of the present invention includes an LP coefficients code converting circuit 1100 as a linear prediction coefficients code converting circuit, an LSP-LPC converting circuit 1110, an impulse response calculating circuit 1120, a partial speech decoding circuit 1500, a second excitation signal data generating circuit 2600 as an excitation signal data generating circuit, a second excitation signal data calculating circuit 1610, and a second excitation signal data storage circuit 1620, a code multiplexing circuit 1020. Here, the same reference number is given to a component which is identical to or similar to the component in the conventional technique shown in Fig. 1. In Fig. 2, an input terminal 10, an output terminal 20, a code demultiplexing circuit 1010, and a code multiplexing circuit 1020 are basically the same as the components shown in Fig. ~~10~~ 1 except that a part of the connections are diverged.

On page 71, please amend the Abstract as follows:

A method of converting code, which converts first codes based on a first system to second codes based on a second system, is characterized in that, when the first codes are unavailable, the second codes are obtained by directly using speech parameters which ~~are ever~~ <u>were previously</u> decoded in accordance with the first system and ~~are~~ stored.